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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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TREXEL OIL S.A., :
: Index No.:
Plaintiff, : 07 CV _____ ()
- Against - : 11346 RAB
COMPAGNIE ABIDJANAISE DE :
REPARATIONS NAVALES ET DE :
TRAVAUX INDUSTRIELS, :
Defendants. :
-----X

I, Kipp C. Leland, hereby affirm as follows:

1. I am an associate of Hill Rivkins & Hayden LLP, attorneys for Plaintiff herein and admitted to practice before this Honorable Court.
2. This Affirmation is submitted pursuant to Rule B of the Supplemental Rules for Certain Admiralty and Maritime Claims of the Federal Rules of Civil Procedure.
3. Based upon the results of my investigation as set forth herein, I am firmly convinced that the defendant COMPAGNIE ABIDJANAISE DE REPARATIONS NAVALES

ET DE TRAVAUX INDUSTRIELS is a corporation or other business entity which cannot be "found" within this District for the purpose of an attachment under Rule B.

4. I contacted the office of the New York Department of State, Division of Corporations on December 17, 2007, via the official Department of State website at <http://www.dos.state.ny.us> and conducted a search for corporation named "COMPAGNIE ABIDJANAISE DE REPARATIONS NAVALES ET DE TRAVAUX INDUSTRIELS". The search result indicated that this defendant is not a New York corporation, nor is it licensed, authorized or registered to do business in the State of New York as either a domestic or foreign corporation.

5. I consulted with Directory Assistance for New York on December 17, 2007, for area codes (212), (718), (914), (646), and toll-free listings and found no listing for COMPAGNIE ABIDJANAISE DE REPARATIONS NAVALES ET DE TRAVAUX INDUSTRIELS.

6. I accessed on December 17, 2007, through the internet, the Yellow Pages telephone directory database and found no listing in that database for any office or agent of COMPAGNIE ABIDJANAISE DE REPARATIONS NAVALES ET DE TRAVAUX INDUSTRIELS in the State of New York.

7. I accessed the Google search engine and conducted a search for COMPAGNIE ABIDJANAISE DE REPARATIONS NAVALES ET DE TRAVAUX

INDUSTRIELS on December 17, 2007. I found no website maintained by COMPAGNIE ABIDJANAISE DE REPARATIONS NAVALES ET DE TRAVAUX INDUSTRIELS. I found other websites indicating that COMPAGNIE ABIDJANAISE DE REPARATIONS NAVALES ET DE TRAVAUX INDUSTRIELS does business as a shipyard in the Ivory Coast (Cote D'Ivoire).

8. Based upon the foregoing, it is respectfully submitted that defendant COMPAGNIE ABIDJANAISE DE REPARATIONS NAVALES ET DE TRAVAUX INDUSTRIELS cannot be "found" within this District within the meaning of Rule B, thus justifying issuance of an order of attachment against the assets of defendant COMPAGNIE ABIDJANAISE DE REPARATIONS NAVALES ET DE TRAVAUX INDUSTRIELS as may be found within this District up to and including the amount of the claim as specified in the Verified Complaint.

I hereby confirm under the penalty of perjury that the foregoing is true and correct.

Dated: December 17, 2007



Kipp C. Leland (KL-0932)